

18 - DEPARTMENT OF FINANCE & ADMINISTRATION

125 BUREAU OF TAXATION

Chapter 701 REDEMPTION OF CIGARETTE TAX STAMPS AND METER IMPRESSIONS

SUMMARY: Interprets the law as it pertains to the redemption of unused cigarette tax stamps and meter impressions.

.01 Unused Meter Impressions

Meter impressions which have been paid for but which remain unused upon discontinuance of use of a meter will be redeemed for the amount paid, upon return of the meter head to the Excise Tax Section, Bureau of Taxation.

.02 Stamps or Meter Impressions Destroyed, Lost or Stolen

- A. Refund will be made to the distributor of the amount paid for cigarette tax stamps, whether or not affixed to packages of cigarettes, or meter impressions affixed to cigarettes, destroyed by fire or other act of God, provided the records of the distributor are adequate to substantiate the number and value of stamps so destroyed. Request for such refund must be made in writing, addressed to the Excise Tax Section, Bureau of Taxation, within 10 days of loss.
- B. Refund will not be made to dealers for cigarette tax stamps, whether or not affixed to packages of cigarettes, or for meter impressions affixed to cigarettes destroyed by fire or other act of God.
- C. Refund will not be made with respect to cigarette tax stamps destroyed by error, carelessness or misuse; nor for stamps affixed to damaged but usable cigarettes.
- D. Refund will not be made for stamps lost or stolen, nor for stamps or meter impressions affixed to cigarettes lost or stolen.

.03 Stamps or Meter impressions Affixed to Unsalable Cigarettes

- A. Refund will be made to the distributor of the amount paid for cigarette tax stamps or meter impressions affixed to packages of cigarettes which have become unsalable or unfit for use and consumption, upon proof of return of such cigarettes to the manufacturer as unsalable. Claims for refund in such cases must be supported by a properly completed Cigarette Tax Refund Application on a form prescribed by the State Tax Assessor. This

form must be accompanied by the manufacturer's statement of returned cigarettes and forwarded to the Excise Tax Section, Bureau of Taxation within 90 days of return of the cigarettes to the manufacturer.

- B. Refund will be made to the distributor of the amount paid for cigarette tax stamps or meter impressions affixed to packages of cigarettes which have become unsalable or unfit for use and consumption, if the cigarettes are actually destroyed under the supervision of an employee of the Bureau of Taxation. Request for services of a Bureau employee for this purpose should be made to the Supervisor, Excise Tax Section, Bureau of Taxation.
 - 1. Refund will not be made with respect to stamps or meter impressions affixed to allegedly unsalable cigarettes which are discarded, destroyed, or disposed of in any manner other than by return to the manufacturer, or destruction under the supervision of an employee of the Bureau of Taxation, in accordance with the foregoing.

AUTHORITY: 36 M.R.S.A. § 4379

EFFECTIVE DATE: June 29, 1979, Amended May 1, 1966

EFFECTIVE DATE (ELECTRONIC CONVERSION): May 1, 1996